

SENATE BILL 223

Q1, M1

9lr1860
CF HB 219

By: **Senator Edwards**

Introduced and read first time: January 23, 2009

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 27, 2009

CHAPTER _____

1 AN ACT concerning

2 **Tax - Property - Assessment and Valuation - Forest Conservation and**
3 **Management Agreement**

4 FOR the purpose of providing that woodland subject to a certain agreement may not
5 be reassessed when less than a certain number of acres is timbered and the
6 ~~owner agrees the land will remain open space~~ land is used to drill for natural
7 gas; making a technical correction; and generally relating to the reassessment of
8 certain woodland that is timbered.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 8-211(a) and (i)
12 Annotated Code of Maryland
13 (2007 Replacement Volume and 2008 Supplement)

14 BY repealing and reenacting, without amendments,
15 Article - Tax - Property
16 Section 8-211(f) and (h)
17 Annotated Code of Maryland
18 (2007 Replacement Volume and 2008 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
20 MARYLAND, That the Laws of Maryland read as follows:

21 **Article - Tax - Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 8-211.

2 (a) (1) In this section the following words have the meanings indicated.

3 (2) "Agreement" means an agreement made under subsection (c) of
4 this section.

5 (3) "Program" means the [forest conservation and management
6 program] **FOREST CONSERVATION AND MANAGEMENT PROGRAM.**

7 (f) (1) Except for an agreement made on or before July 1, 1984, an
8 agreement shall be for at least 15 years.

9 (2) Consecutive agreements shall be deemed a single agreement from
10 the date of the original agreement.

11 (h) Except as provided in subsection (i) of this section, the value of woodland
12 for assessment purposes in effect at the beginning of an agreement may not be
13 increased for the period covered by the agreement.

14 (i) (1) Woodland shall be reassessed when:

15 (i) an agreement ends and is not renewed as provided in
16 subsection (f)(2) of this section;

17 (ii) timber is harvested, unless harvested according to the plan
18 approved by the Department of Natural Resources;

19 (iii) land subject to an agreement is conveyed to a new owner
20 except as provided in subsection (g) of this section; or

21 (iv) an agreement is ended by the Department of Natural
22 Resources at the request of the owner or because the owner has not complied with the
23 agreement.

24 (2) If only part of the land subject to an agreement is conveyed or only
25 part of the timber is harvested, the reassessment shall be only for the part of land
26 conveyed or the part of land on which the timber is harvested.

27 **(3) NOTWITHSTANDING PARAGRAPH (1) OF THIS SUBSECTION,**
28 **WOODLAND MAY NOT BE REASSESSED WHEN TIMBER IS HARVESTED IF:**

29 **(I) FEWER THAN 6 ACRES OF LAND ARE HARVESTED; AND**

30 **(II) THE LAND ~~REMAINS OPEN SPACE UNTIL THE~~**
31 **~~TERMINATION OF THE AGREEMENT IS USED TO DRILL FOR NATURAL GAS.~~**

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2009.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.